

L. R. B. & M. JOURNAL

VOLUME 2 NUMBER 8

NOVEMBER, 1921

The Unknown Soldier

By ELIZABETH S. MONTGOMERY

Blow softly, winds, from east to west,
Sail true, oh ship, upon the breast
Of the broad ocean; sun and moon,
Ah, kindly sing a low, sweet tune,
For he is on his way to rest
In our dear land.

Only a day ago, it seems,
His hair was gold in radiant gleams,
His mouth a rose for many a kiss
As just knee-high he played at this
Or that, or lay in joyous dreams
Of happy lands.

I watch the countless hosts march by,
I hear the drum, the shout, the sigh;
The cheers ring loud, the cheers ring
sweet,

They hide the din of tramping feet;
My soldier boy, he passes by,
I wave farewell.

And now has he come back to me—
My son, my baby at my knee?
Others have had the darkened room,
The quiet form, the silent tomb;
But where he lay I could not be
In that far land.

This unknown boy I call my own,
With a smile on my face they shall hear
no more,

I shall hold my head up very high
And never a one shall hear me sigh;
France has given me back my own
To love and to hold.

Published by
LYBRAND, ROSS BROS. & MONTGOMERY
Accountants and Auditors

L. R. B. & M. JOURNAL

VOLUME TWO

NOVEMBER, 1921

NUMBER EIGHT

The First to Make Rolled Plates in America

By WILBUR F. MARSH.

(Pittsburgh Office)

ON JULY 2, 1910, the Lukens Steel Company, Coatesville, Pennsylvania, assisted by the Chester County Historical Society, celebrated the one hundredth anniversary of the establishment of its plant at the present location. Although the company has been advertised and is widely known as having been established in 1810, the actual and original establishment of the works dates back to 1780 when

an iron mill which, at that time, was known as the "Brandywine Mill."

In 1816, Dr. Charles Lukens, son-in-law of Isaac Pennock and maternal grandfather of the present managers came into possession of the property. Dr. Lukens carried on the business of iron-making until his death in 1825. It was during his administration that the first boiler plates were rolled. The business expanded during this



In the Old Mill of the Lukens Steel Co.

Isaac Pennock, the great grandfather of the present managers, built a mill and began the manufacture of iron at a place called Rokeby, situated on Buck Run, Chester County, Penna., about four miles south of Coatesville. He first built what was known as the "Federal Slitting Mill," charcoal slabs being heated in a charcoal fire, rolled out into plates and then slit up into rods for general blacksmith use.

In 1810, Mr. Pennock purchased a saw mill property on the Brandywine Creek at what is now Coatesville. He converted the saw mill property into

period, the manufacture of nails being engaged in in addition to the slitting of rods and the rolling of plates and sheets.

BOILER PLATES FIRST ROLLED IN 1820.

The manufacture of rolled boiler plates is believed to have been first undertaken about 1820. The original plates were made in the old mill from single charcoal iron blooms, the blooms being made in old-fashioned forge fires, which were quite numerous in the neighborhood.

These blooms were reheated over

an ordinary grate fire, the exact type of which is not now known, and were then rolled into plates or sheets. The plates were not sheared, being at that period shipped rough, the shearings at a later date being cut into nails. The plate rolls at that time, as near as is known, were about 16 inches in diameter and from 3 to 4 feet long between the housings. They were driven by an overshot water wheel directly connected with the roll train and without a flywheel. Many times, when it seemed probable that the mill would stall, the workmen would rush for the water wheel, climb up on its rim and their united weight help to complete the pass through the rolls, thus preventing a "sticker," which invariably meant fire-cracked and, later on, broken rolls. Owing to the constant increase in business which necessitated more power, the overshot wheel was afterward supplanted by a breast wheel so geared that it would convey more power to the rolls, and in addition a flywheel was introduced geared to high speed for the storage of power. This permitted the use of larger rolls, the new rolls 21 inches in diameter and 66 inches long. A reverberatory furnace was later installed, enabling the scrap from the plate shearings to be worked up.

REACHING MARKETS BY WAGON

The marketing of the product was a serious problem in the early days. The raw material was hauled from the neighboring forges by team; the charcoal fuel used came from the immediate vicinity of the mill, and later semi-bituminous coal was hauled from Columbia, 42 miles away. The finished material had to be teamed to Philadelphia, a distance of 38 miles, or to Wilmington, 26 miles. According to old receipts, the cost of teaming to Philadelphia was \$4 a short ton, while water transportation from that port to New York by schooner was \$1 a ton. This rate applied alike

on plates, sheets and nails. An interesting agreement between Dr. Lukens and Edward Smith & Son in connection with the marketing of sheet iron reads as follows:

A Plate and Sheet Contract of 1824:

Doctor Charles Lukens agrees to sell Edward Smith & Son twenty tons Sheet Iron to be rolled from the best Pennsa. Bar Iron single double or treble rolled the above Sheet Iron not to exceed nine feet in length and thirty inches in width from No. Twelve to Twenty-eight. For the wire gauge as we may order to One Hundred and Forty Dollars Per Ton Payable the 1st day of March 1825 Edward Smith & Son to have the privilege to Increase the Quantity to Forty Tons the said Charles Lukens not to sell to any Iron Store in Philada. for a less Price than One hundred and forty five Dollars Nor not to sell Sheet Iron to Manufacturers in Philada. and not to Sell for the New York Market at a less Price than One Hundred and forty five Dollars per Ton delivered in Philada. In case the above order is Increased to Forty Tons Charles Lukens to be informed of it by the 1st of August, 1824 that he may have time to order the Bar Iron.

— EDWARD SMITH & SON
CHARLES LUKENS

Philadelphia March 11th 1824

THE MANAGEMENT OF REBECCA W. LUKENS

Dr. Lukens died in 1825, and in accordance with his special request was succeeded by his widow, Rebecca W. Lukens. She continued the business successfully, notwithstanding the tremendously unfavorable influences which affected the trade. Mrs. Lukens carried on the manufacture of plates, sheets, rods and nails, with the assistance of a superintendent to look after the works and employees, while she herself assumed full control and management of the commercial end of the business. She was considered an extraordinary woman and built up a business which has remained in the family for four generations and has been continuously successful.

The formal method of making agreements for labor in connection with work on nail making machines,

prevalent at that early date, is shown by the following:

An Early Labor Contract:

Memorandum of an agreement made and finally concluded on by and between Rebecca W. Lukens of the one part & Morris Clarke of the other part—

Witnesseth That the said Morris Clarke agrees to cut nails on the Machine he has for some time been cutting on of all the different sizes cut on said Machine & agreeable to R. W. Lukens' orders. He is to run the Machine from five in the morning until Seven in the evening allowing one & ½ hours each day for meals and to receive for cutting the price paid by Reeves & Whitaker at the Phoenix Works.

The said Morris Clarke further agrees to forfeit & pay the sum of twenty-five cents per hour for each & any hour he is absent from his business provided the Factory is capable of doing business, sickness & unavoidable accidents excepted.

This agreement to continue until the first day of 10 month next ensuing the date hereof.

Witness our hands & Seals this 13th day of 10 month 1828.

R. W. LUKENS (Seal)

MORRIS CLARKE (Seal)

An idea of the productive capacity of the plant under Mrs. Lukens' management is conveyed by a traditional effort to increase production, she promising her employees a premium if they would raise the yearly production up to 500 tons. Unfortunately, the exact year referred to is not known.

After Mrs. Lukens' death, she having carried on the business for 22 years, the management of the business fell to her sons-in-law, Abram Gibbons and Dr. Charles Huston, and the name of the mill was changed, in honor of Dr. and Mrs. Lukens, from "Brandywine" to "Lukens." Mr. Gibbons retired in 1855, after an honorable, although short business career, leaving the work in Dr. Huston's hands. The latter, with a later partner, Charles Penrose, carried on the manufacture of iron up to the time of Mr. Penrose's death in 1881, they having been joined by Dr. Huston's two sons, A. F. Huston and

C. L. Huston, upon their graduation from college in 1872 and 1875 respectively. Dr. Huston remained at the head of the concern until his death in January, 1897.

A history of the business would not be complete without a fuller reference to Dr. Huston's life and his influence in the upbuilding of the Company's plant, as well as his close connection with the development of the iron and steel industry of the country. He was born in Philadelphia in 1822, graduated at the University of Pennsylvania in 1840, and finished a three years' course in medicine at the Jefferson Medical College in 1843, which was supplemented by 18 months of special study in Europe. He began the practice of his profession in Philadelphia, married Miss Isabella Pennock Lukens of Coatesville, and settled down to the life of a doctor. In 1849 they moved to the country. He entered the iron business in 1850 and for nearly 50 years was actively engaged in it. In 1875, when the United States Government began requiring that plates used in the construction of steamboat boilers should be stamped with their tensile strength, Dr. Huston promptly purchased a testing machine and began investigating the physical properties of iron and steel. In 1877, when the Treasury Department requested the manufacturers of boiler plate to send a committee to Washington to advise with the Board of Supervising Steamboat Inspectors in framing a proper standard of test, Dr. Huston was chosen chairman of that committee. With his practical knowledge of the character of metal and his experience in testing, his recommendations were adopted by the Board of Inspectors, and in addition his counsel was frequently sought by the Government. His recommendations were sought and followed by the leading steam boiler inspection and insurance companies of the country, and also by

the committee appointed by the City Councils of Philadelphia, in establishing their standard of test requirements for high grade boiler plates. In 1878-79 he published in the Journal of the Franklin Institute articles upon the behavior of iron and steel under varying conditions of heat and stress. These attracted the notice of engineers abroad years afterward, when the latter had just taken up that class of investigation. In 1895 Dr. Huston was selected by the Hon. Chauncey M. Depew as the man best fitted by ability and experience to write the article on the "Iron and

steadily, and the use of steel plates became more universal. In 1890 there was erected a three-high mill with chilled rolls 34 inches in diameter by 120 inches long weighing 18 tons each. This was then the largest mill of its kind ever erected in the United States. It was driven by a large Corliss engine and was equipped with automatic lifting tables and mechanical apparatus for transferring the plates to the hydraulic and steam shears. Other improvements were added from time to time, including straightening rolls so situated as to take the plates as they came, still hot, from the mill and



Modern Plant of the Lukens Steel Co.

Steel Industry" for Mr. Depew's comprehensive history of "One Hundred Years of American Commerce." Dr. Huston's scientific education, natural ability and high personal character have permeated all departments of the Lukens Works.

THE MODERN LUKENS PLANT

The year marking the active development of the present great plant was 1870, when a modern steam plate mill was erected near the old water power mill. In the new mill, which was of the two-high type, chilled rolls 28 inches in diameter and 85 inches long were used, and later the "Old Mill" was changed into a puddling mill to prepare stock for the new mill. Changes came rapidly, as the demand for longer and wider plates increased

transform their irregular surface to a true and regular one.

OPEN HEARTH FURNACES BUILT

In 1899 a 48-inch universal mill was added, enabling plates with rolled edges, from 8 inches up to 48 inches in width and 100 feet long and over to be rolled. For a long time steel slabs were purchased in the open market, and frequently heavy purchases of foreign slabs were made, but in 1891 two open hearth furnaces were built, establishing what is known as the No. 1 open hearth department. To this additions were later made until six furnaces were built. In 1899 the No. 2 open hearth department with nine 50-ton furnaces was estab-

(Concluded on page 20)

Fall Tournament of the Bunkers Club

BY T. EDWARD ROSS

President of The Bunkers Club

IT IS not often that the daily press fails to mention one of the most important events of the day and, no doubt, thousands scanned their morning papers in vain for a report of the Fall Tournament of the Bunkers Club. But the omission was by no means the result of incompetency on the part of the newspaper men. Public announcement was made that the tournament would be held on Wednesday, November 2d, and subsequently the members were informed individually that it would take place on Monday, October 31st. It has been generally understood that the reason for the change was due to an important business engagement of one of the members in New York on Wednesday, but the initiated know that there was a deeper reason. The fame of the Club's celebrations had spread far and wide. While it is true the public has had a great number of opportunities during the present season to witness in action the great golfers in both amateur and professional ranks, male and female, not only of this continent but those of Great Britain, Ireland and Australia, it is now universally admitted that nothing shown in such exhibitions approaches, even remotely, the remarkable brand of golf produced at a Bunkers tournament. All the leading amateurs and professionals whom your correspondent has interviewed on the subject say that nothing they have ever seen at the championship meetings can be compared with many of the shots executed as a matter of course by our members. In view, therefore, of the widespread interest aroused as the time for the Fall tournament approached, the management thought it would be inadvisable, at this time, to tempt countless thou-

sands from their usual employment and thus postpone indefinitely the long-hoped-for return to normalcy in the business world. Aside from this, the chief and his able corps of assistants at the Seaview Club were caught unprepared and were unable to fully meet the requirements of the contestants at the lunch which preceded the play, and only by Herculean efforts were sufficient supplies obtained and prepared for the "hot supper" which followed the completion of the tournament. Imagine the catastrophe which would have resulted if the membership of the Seaview Club had been informed of the date and had descended upon the clubhouse in a body, not to mention the vast numbers of outsiders who would undoubtedly have been drawn thither by the occasion!!

Some reflections as to the reason for the marked difference in style now generally accepted as standard by the golfing public and what might be termed the Bunker brand may be in order. The golf professionals have in some manner hypnotized the public and have secured the acceptance of certain axioms and methods, so that it is the general belief that there are so-called fundamentals which must be adhered to if one is to become a front rank golfer. It is true that there are slight differences of opinion between them as to minor points, but this is allowed lest the great conspiracy become known and the source of revenue dried up. The unhappy mortal who falls into the hands of one of these gentlemen is soon reduced to such a state of helplessness and confusion that he becomes willing to spend unlimited cash for instruction, if only he can escape from the condition of mediocrity in which he believes him-

self to be. In strong contrast to the ordinary golfer, the Bunker member is an individualist and believes in academic freedom. Why should he be a slave to the injunction "keep your eye on the ball," when an ex-mayor of Denver has demonstrated that magnificent results can be obtained by looking at the pin instead of the ball in making the stroke? What is a good right arm for if its power is to be diminished by the overlapping grip? Why should he "pivot from the waist," as some authorities prescribe, when it cannot be done without a surgical operation? Why should he bother about "open" and "square" stances, keeping the shoulders level, "excessive pronation," "excessive supination," when all that is necessary is to hit the ball straight and far? Your correspondent once attended a lecture and heard Lord Bryce say something to the effect that when a people became more interested in how a thing should be said rather than in the message itself, they were already on the toboggan. The Bunker Club stands for the principle of getting results rather than conformity to present-day whims and fashions. If a player wants to sway his body so as to get a good crack at the ball, he feels at liberty to do so, Harry Vardon to the contrary notwithstanding. If he wishes to ascertain during the progress of an approach stroke whether or not the pin has run away from its legitimate position, he is free to look up before the stroke is completed. If he draws the club across the line of flight, whose business is it? The club is his and he also owns the ball, temporarily. In other words the Bunker Club illustrates the great truth expressed by some theologians that "it does not matter what a man believes so long as he is sincere."

But to return to the tournament. It was a great day. When the rain fell in Philadelphia in the morning, some non-golfers thought that work would

be the order of the day. They little know the average golfer or the Bunkers Club member in particular. One member arose from a sick bed in order to answer the call. All put aside important engagements. With unbroken ranks they marched to the fray and completely bluffed the elements so that not a drop of rain fell during the contest.

In the interests of strict accuracy I should, perhaps, modify the reference to unbroken ranks. At the tournament last year one member arrived somewhat late, having missed the train at Broad Street and having come down by way of the ferry. It was assumed that lightning would not strike again in the same place, but it did. This year the same man was "long" overdue and went round the course in an exciting battle with himself. There was considerable speculation as to the reason for this marked preference for his own company. Possibly he desired to plan in solitude the method by which the cup should be acquired and did not wish to be disturbed by light chatter. Your correspondent realizes that there are sometimes disadvantages in the presence of some people. As an example, he can cite an occasion where he might have had an 87 last summer if an impertinent person had not suggested that he had a seven instead of a six at the long hole. Possibly Mr. Long may have had some similar experience and so decided to take no chances. He missed the lunch, but made good on the "hot supper."

Before passing on to a description of the contest, attention should be called to two other respects in which the Club has departed from the effete customs to which other organizations still cling. The first is in the method of handicapping. The ordinary system is well known. The system pursued by the Grand Marshal of the Tournament, Mr. J. Taft Pugh, is to select some easy mark as scratch man

and then proceed to allot strokes to the others, not forgetting himself. The fact that Mr. H. Vardon Hare won the tournament last year with a score which equalled the best score ever made on the Seaview course by the scratch man was sufficient reason for allotting ten strokes to Mr. Hare. The rest of the handicapping was of the same high order.

The second departure was in the matter of training. Last year the winner drank two cups of coffee at lunch before the match and this plan was universally adopted this year. It developed that Mr. Hare should have taken three cups this year as he did not get into his stride till the second nine.

It was a great aggregation that strode forth to the first tee after a preparatory repast of soup, pie and coffee. Names bright in golfing history were represented—Brady (camouflaged as Bready for accountancy purposes), Anderson, Long (Jim) and Ross. Hare, the famous winner of all previous tournaments held by the Club, was there to defend his title. Keeler, the "siege gun" of the Club, gave several exhibitions of his prowess. His attempt to carry the green of the long sixteenth with his drive failed by a few yards, but it furnished excitement for the foursome ahead. Metzler, the frequent opponent of Woody Platt, was there, and last, but by no means least, the name of Pugh completes the list of contenders.

It was my intention to describe the play of the various members in detail, but words fail me. As I contemplate what I saw that day my emotions are deeply stirred and I cannot trust myself to commit my thoughts to paper. Arrangements are under way to have the next tournament covered by Ring Lardner and Irvin Cobb and your readers will have to wait as patiently as possible till these professional scribes have a try at it.

(Concluded on page 18)

A Bomb of Life

By A TAXPAYER

(With apologies to Longfellow)

Tell me not in mournful numbers,
Life is but an empty dream;
Surely not while income taxes,
Hold their place upon the scene.

Life is real, life is earnest.
Crowded full of care and woe
Is the day an A-2 letter
Claims the extra tax you owe.

Art is long and time is fleeting,
So to you it's doubly clear,
Unless you supply a protest,
They'll add six per cent a year.

Thus one enters into battle;
And for days and weeks you strive
To obtain the data, out of
Regulations Forty-five.

Tax inspectors all remind you
Of the extra pains they took;
And departing leave behind them
Footprints on your pocket book.

Footprints, that perhaps another
Tax inspector might restore,
So you asked for a re-audit,
But, alas! he made it more.

Let us then be up and doing,
With a heart for any fate,
You at last have mailed your protest
To Commissioner, three days late.

Trust no future, howe'er pleasant,
For in due course you will hear.
That "your claim has been rejected,"
And "please add the six per year."

EDITOR'S NOTE: This literary work—so appropriate to these taxful times—was signed with the pseudonym "Bish." Will some Sherlock Holmes of the New York Office Staff kindly trace identity of the author!

A Travelogue on Report-Typing

By HOMER N. SWEET

"Somewhere in Iowa."

I AM bound for California to camp and tramp in Yosemite and the Sierras. Pullman "Benedict" (where is that place?) is carrying me through Iowa, and will be almost all day in crossing the State. When I left Boston two days ago, my conscience was clear, except that I had not complied with the Editor's command to write an article for the JOURNAL on the subject of report-typing. It is now many months since he first assigned the topic to me, and although I do not usually recognize any business responsibility on a vacation trip, I feel that I must complete this article before reaching California if I am to give myself up, as a mountaineer should, to the spirit of the forests and lakes and the wild regions above tree line.

The report-typing department is the vortex of a public accounting office. If you would judge whether there is efficient coördination between staff and office, walk into the typing room, observe and interrogate. Is there a scheduled date of delivery for every report in process of typing? Has the head of the department been forewarned of reports soon to be presented for typing, especially those which should be transmitted to clients within a day or two? Does the department have a record of the dates on which unfinished reports have been promised for delivery to clients? Were these dates set after consultation between the accountant in charge and the head of the typing department and mutually agreed upon by them as satisfactory and possible of keeping? When it is foreseen that the typing of a report cannot be finished within the scheduled time, does the head of the department notify

the accountant in charge, so that he can explain at once to the client the cause of delay and request an extension? Is a partner, or the accountant in charge, advised shortly before a report is ready for final review, of the hour when it will be submitted, so that he may plan to be in the office at that time? How many pages and schedules have to be re-typed each week because the drafts contain errors or are misinterpreted because of careless arrangement or handwriting? Is each case of re-typing reported to the head of the department or to the accountant in charge, so that the person at fault may, with the example in mind, avoid repeating the mistake? Are the accountants coached in the technique of arrangement and spacing which facilitates the work of typing? Does the department have sample schedules and pages of text which can be referred to as approved standards of spacing, indentations, underscoring, use of capital letters in captions and in text, tabulations in body of report, margins, page-numbering of narrow and wide sheets, corrections on duplicate copies, abbreviations, dating (should the month come first or the day), and ditto marks ("), vs. do, vs. do, vs. ditto? Do members of the accounting staff know what these standards are, or is it necessary to edit their drafts as to form as well as substance?

The Boston Office realizes that it has a great deal to learn from the older offices. I call at the New York Office about once a month and seldom fail on those visits to spend some time in the report-typing department, searching for ideas. I wish I could go to Philadelphia oftener and study the methods at that office too. When I return from the West, I shall in-

investigate the department at the Chicago office in order to discover every step in their procedure which is superior to ours.

I like the atmosphere of Miss Hoban's office at New York. Everyone is industrious; knitting and embroidery keep all hands busy whenever there is a temporary lull in typing. If I happen to have a letter or report to be typed, I scowl most gravely at Miss Hoban to signify that my case is so urgent that typing must begin at once, as usual, and she frowns benignantly at me by way of saying that she is ready and willing to accomodate, as always. Whether it is customary to admit outsiders into her office, I do not know, but what surer way is there by which to gain a true appreciation of the problems of organization than to study them within the department concerned? I would advise every junior to acquaint himself, at some stage in his period of training, with the routine of report-typing.

Recently, I requested someone in the report-typing department at Boston to collect a few examples of drafts that were especially difficult to type from. I was quite sure that there had been some complaints that delays in the completion of reports were often due to numerous insertions, transpositions and other indicated changes in the drafts of text and schedules handed in for final typing. But not a single egregious example could she locate. This merely satisfied me that exasperations over occasional difficulties of interpreting and transcribing drafts are quickly forgiven and forgotten. Another office, however, after a long search through the files, furnished me with two drafts just before I left Boston. I should like to have had them reproduced in the JOURNAL as illustrations of the kind of copy that would try the patience of any typist. An accountant who releases for typing drafts obscured with many revisions should not expect correctly typewrit-

ten copies to be finished as quickly as the orderly and clear drafts that are prepared by so many of his associates.

Every accountant should strive to gauge the work so that the report-typing department will have a reasonable time in which to type the draft, in advance of the promised date of delivery to the client. It is also important to allow for the time which may be required for careful review of the report after typing and for possible corrections. In most instances it should be possible to anticipate all requirements in fixing the agreed delivery date.

It is better to schedule a definite date for the completion of typing of a report than to request that it be typed "as soon as possible." In a busy season reports that are scheduled to be finished on specified dates will have the preference over reports that are wanted "as soon as possible."

The train stops at Council Bluffs, on the western border of Iowa, and will soon cross the Missouri River into Nebraska.

The next day.

I awake in Colorado to see the snow-capped Rocky Mountains on the western horizon. At Denver, I learn that the Rio Grande line via Royal Gorge, over which I had been routed, is still closed at Pueblo. The train, nevertheless, leaves Denver at the scheduled hour, running north over the Union Pacific rails instead of south over the Denver and Rio Grande. I take my pencil to resume the disquisition at the point where I left off yesterday, when I overhear the following conversation:

Boston Lady (who has summoned the porter): "When do we reach the Royal Gorge?"

Porter: "We are not going that way, madam. We are on the Union Pacific."

Boston Lady: "My ticket is for the Denver and Rio Grande through the Royal Gorge."

Porter: "The bridge at Pueblo has been carried away by the flood, madam."

Boston Lady: "I was told in Boston that

the train would certainly pass through Pueblo and the Royal Gorge. They were positive about it."

Porter: "Madam, they are usually about three weeks ahead of us in Boston."

I was about to state that tabulations in the body of a report are pretty sure to retard the typing unless preliminary drafts have been typed exactly as they should appear in the final copy. If the text immediately preceding a tabulation extends part way down the page, the typist has to count the number of lines required in order to determine whether there is sufficient space for the tabulation on that page. I have seen many tabulations consisting of columnar headings, titles, explanations and figures where one could not estimate accurately the number of typewritten lines required to transcribe them on our $11\frac{3}{4} \times 9\frac{1}{4}$ report paper. A mistake of judgment in estimating the required space may lead to the re-writing of a page on the very day when the report is scheduled for delivery; or, worse still, the accountant in charge may not be satisfied with the arrangement of the tabulation when he comes to review the entire report as finally typed, and may then discover that the tabulation would require, to be properly set up, more space than was allowed by the typist, which might necessitate the re-typing of several pages of text following the tabulation.

I would not venture to lay down a general rule specifying when, and when not, to insist on the typing or re-typing of draft preliminary to final typing of a report. No one method can always be depended upon to be the best. Some accountants have trained themselves to dictate report-matter directly to the typist at the machine without the aid of stenographer or dictaphone. Few men, however, can do that successfully, although in an emergency it may be the sole method that will permit delivery of the report on time. An opposite case is illustrated by an exten-

sive examination extending over several months to be followed by the submission of a comprehensive, carefully written report of a hundred pages or more. It is desirable in work of this nature to prepare sections of the text, tabulations and schedules as rapidly as possible during the progress of the examination and to have them all typed as draft exactly in the form in which they should appear in the final report. Upon completion of the examination the typing of the report can then proceed at top speed.

I have said nothing about letter-typing, for that subject could well be discussed in a separate article.

It has not been my aim to prepare a defense for the report-typing departments or the members thereof. The great majority of reports are rendered on time. As regards the reports that are not finished promptly, it has been my experience that the causes of delay are traceable more often than not to the accountants in charge. I have endeavored, accordingly, to put forth some ideas that will suggest to the accountants ways and means of expediting the completion of their reports through intelligent co-operation with the typing department.

There is one thought of which I would remind the members of the report-typing departments. Scarcely a week goes by when there are not one or more report drafts demanding urgent attention. These reports must be given precedence, even though other reports already started on the machines have to be set aside for the time being. While the interruption of the typing of a report should be avoided wherever possible, nevertheless, the ability to turn from one job to another at short notice is to be encouraged, for one test of efficiency is versatility.

Now that I am on the plateau of Wyoming, it is high time to banish all thought of things pertaining to business. The Boston Lady has not asked another question.

The L. R. B. & M. Journal

Published by Lybrand, Ross Bros. and Montgomery, for free distribution to members and employees of the firm.

The purpose of this journal is to communicate to every member of the staff and office plans and accomplishments of the firm; to provide a medium for the exchange of suggestions and ideas for improvement; to encourage and maintain a proper spirit of co-operation and interest and to help in the solution of common problems.

PARTNERS

WILLIAM M. LYBRAND	New York
T. EDWARD ROSS	Philadelphia
ADAM A. ROSS	Philadelphia
ROBERT H. MONTGOMERY	New York
JOSEPH M. PUGH	Philadelphia
WALTER A. STAUB	New York
H. H. DUMBRILLE	New York
JOHN HOOD, JR.	Philadelphia
WALTER S. GEE	New York
T. B. G. HENDERSON	Chicago
HOMER N. SWEET	Boston

OFFICES

NEW YORK	55 Liberty Street
PHILADELPHIA	Morris Building
CHICAGO	Harris Trust Bldg.
BOSTON	261 Franklin Street
PITTSBURGH	Union Bank Bldg.
DETROIT	Book Bldg.
WASHINGTON	Union Trust Bldg.
SEATTLE	L. C. Smith Bldg.

Studying Taxes

WE HAVE sometimes been surprised to learn of accountants who have taken but little interest in the income and excess profits tax laws and who plead that unless one specializes on the subject and devotes himself to it exclusively there is no use devoting any time to it. Surely this is a very narrow view to take of an unusual opportunity for accountants to render valuable services to their clients.

That public accountants were by their past training and experience unusually well qualified to deal with the intricate situations arising first from the earlier income tax laws and later from the excess profits tax laws of 1917 and 1918 was widely recognized immediately upon the passage of such laws. It was evidenced in a practical way by the manner in which the clients of public accountants, and many business people who had previously never availed themselves of the services of public accountants, turned to the latter for help. The United States Treasury Department, too, recognized the situation and those accountants who take care to present only meritorious cases to the Department and not to make wild claims for unreasonable constructions of the law, or for relief which is not warranted, are welcomed by the Treasury as assisting in arriving at a fair adjustment of tax cases and are, as a rule, given very fair consideration in the conferences held with representatives of the Treasury at Washington.

To be sure, those members of our staff who by nature of the engagements assigned to them are permitted to concentrate on tax problems, and thus to specialize in that work, naturally have an unusual opportunity to develop in what might be termed an applied branch of accounting which requires much study and good judgment for its effective use. Should this exclude other members of the staff who are not specifically assigned to the tax department of any of our offices from feeling any obligation to familiarize themselves thoroughly with the income and excess profits tax laws, the preparation of returns and the study and handling of technical and difficult points, as, for example, the admissibility of intangible assets for invested capital purposes? The writer's opinion is most emphatically that every member of the staff, whether senior or junior, should be

familiar with the provisions of the income and excess profits tax laws.

In England, where the income tax has been in use for generations, no public accountant is considered to be fully qualified unless he has a knowledge of income tax law and procedure. The same condition is bound to obtain in this country. Even though the excess profits tax law will not be in effect after 1921, we shall have with us for many years both corporate and individual income taxes, and the proper preparation of returns and the consideration of problems vitally affecting the amounts of taxes to be paid will be matters of vital importance to the public accountant and his clients. Also, since the final settlement of the taxes to be paid under the excess profits tax laws will doubtless extend over some years to come a knowledge of the excess profits tax will still be helpful.

Those who have heretofore devoted much time and thought to the study of income and profits tax laws and regulations will naturally give careful study to the new Revenue Act just passed by Congress. We urge upon those members of our staff who have not heretofore considered it necessary to devote any attention to tax matters (if any such members there be) to take a live interest in the subject for their own benefit, if for no other reason, and to get a good start by studying carefully the new law and the 1922 edition of Colonel Montgomery's "Income and Excess Profits Tax Procedure." The latter will be published early in the new year and will deal with the new law, as well as give the Treasury's latest rulings under the previous income and excess profits tax laws. An enlightened selfishness should impel every member of our staff to make himself as much a master of the subject as time and opportunity permit in his particular case.

Report-Typing

WE DELIBERATELY saved for this issue of the JOURNAL Mr. Sweet's "Travelogue on Report-Typing," although—chronologically speaking—it should have appeared before the article on his camping trip which was in last month's JOURNAL. It was written while Mr. Sweet was on his way West to go camping and the relief of being free for a time from office cares, which he doubtless felt, is indicated by the semi-humorous vein in which the "Travelogue" is written. Last month's issue of the JOURNAL was so largely given over to vacation news that we felt it better to do violence to chronology and to hold the "Travelogue" over till this issue when we are getting down to the more serious side of our work and are approaching the "winter rush."

Nothing is more important or more helpful to the smooth functioning of a public accountant's office than a working-together by staff and report department for the proper preparation of report manuscript and the well ordered handling of the typing of reports, both those which are "in a rush" and those which may take the usual course. Hence, we commend to the careful study of all our offices Mr. Sweet's "Travelogue" in the hope that we may all benefit from it and raise our efficiency in this respect.

"Honor to Whom Honor Is Due"

Through a regrettable oversight, credit was not given to Mr. E. E. Wakefield, Jr., of the Boston office for the report on the Fourteenth National Tax Conference, which appeared in the October issue of our JOURNAL. Because Mr. Wakefield's reports on tax conferences, of which several have appeared in earlier issues of the JOURNAL, are always so well written and so informing, there is all the more reason for noting his authorship when publishing the reports.

OFFICE NOTES

BOSTON

LIKE Lochinvar, Mr. H. L. Miller of the Chicago Office rushed "out of the West", flashed his genial smile in our midst for a fortnight and blew back to the Breezy City, leaving a doubt in the minds of a few of our staff members of the superior ability of Boston seniors to conduct a complicated audit at top speed. The client, although an ultra Bostonian, will have nobody but Miller.

Mr. Percy H. Sherwood, a Washingtonian who was farmed out to the Philadelphia office for a year or so, will rejoin the Boston staff "right soon." His pleasing Southern accent will doubtless be improved by contact with our euphonious Boston brogue.

Those two inseparables, John and Frank Knoblock, are covering an assignment in the remote little town of Mystic, Conn. Their industry, fraternal devotion and zeal on behalf of the firm is such that they were cautioned particularly to confute all rumors that the firm name had been changed to "Lybrand, Knoblock Bros. & Montgomery."

Speaking of members of various staffs who bear the same name, someone in Washington suggested that such people should be introduced to each other through the medium of the L. R. B. & M. JOURNAL. Mr. Marshall of the New York office became quite enthusiastic over the scheme the minute he got his eyes on some vacation snap-shots showing a couple of our Boston Staff girls clad in jaunty riding habits. Please send portraits to the editor.

After a long sojourn with the "Lost Legion" at Lowell, George Elwell, expert on Massachusetts State Taxes

and New Hampshire pickerel fishing is again orating among us. All summer George lived "in a house by the side of the road." Now we understand that he has requested the B. & M. R. R. to operate a switch engine under his chamber window in order that with the noise outside and coal gas inside, he may continue to enjoy his night's rest.

From Rockport, Mass., to Byfield, Mass., is some 40 miles as the stork flies. Every night for six nights Jack Harris nervously strapped his brief case in the office of a client at the former place and taxied forty anxious, bumping miles to the latter place. Sheridan had nothing on Jonathan. Every night, anticipating several days' absence, he left explicit instructions to his assistant who always said, "Yes, sir; Yes, sir," and "Hope it's a boy, sir." But every morning for six mornings Jack slipped quietly back to Rockport with a "Nothing doing" sigh. And after all the wild riding it was not till two weeks later that Jack was introduced to his brand new daughter.

Twenty-five members of the Boston staff will mount Beacon Hill and gather 'neath the Sacred Cod to endure the November ordeal inflicted by the American Institute of Accountants. As Mr. Thompson would say, at least 30 of this crowd expect to pass. "Labor omnia vincit."

It is said that Mr. Boutelle who prides himself on his Yankee ancestry had a distressing experience on his return from an engagement in Canada. He was put to the annoyance of establishing his American citizenship on crossing the boundary.

Mr. Sweet's smile beamed on us for

a few hours one Saturday recently and then, whiz! He's off to Washington again. When we have him with us as of yore and the corridor resounds again with Perry's vigorous stride, and "Tommie" drives up daily with "Doris" we shall feel that our happy family is reunited.

The following expresses Mr. Thompson's condition and his expected pleasure on returning to Boston, after his prolonged exile in Washington:

"My brain is tottering, but I think I can still find my way around in Boston without a guide. Mr. Sweet and I do expect, however, to be met with a brass band and a low-necked cab. You will recognize us by our spats and walking sticks."

CHICAGO

West met East in friendly competition when T. B. G. Henderson and F. C. Thompson engaged in the gentle pastime of golf at the Columbia Country Club in Washington, and then roamed at will over the fairway without an adding machine so that no accurate statistical records are available. In our opinion, however, the course record was broken. Incidentally the players should be advised that, in accordance with strict ethical principles, a player's ball is not considered as lost until it has stopped rolling.

We are glad to welcome an addition to the stenographic force in the person of Miss Ruth Doud.

The office force seems a little more complete with the return of the manager, Mr. D. J. Macdonald, from New York, and the assistant manager, Mr. H. L. Miller, from Boston.

An office bowling tournament is under way, led by Brown, with Power a close second.

It must have been an exhilarating sight to the blasé New Yorkers to see Macdonald and Larson step out of Flackbart's flivver on the pavement, come around from behind the machine up onto the sidewalk swinging their yellow canes in a calmly insouciant manner.

The next time Frank Kalteux goes to Rockford with Mr. Henderson it will be by train. Why? Oh, yes! Frank says Mr. Henderson has no safety straps to keep passengers in their seats.

We have no official information as to when Hawes is to be married, but from the increase in income to the American T. & T. Co., by reason of increased long distance calls by Hawes, it is gathered that the situation is becoming crucial.

A committee has been appointed to look after preliminary arrangements in connection with the resumption of the informal study class which was so successfully gotten under way last spring. The members are C. R. M. Nutter, H. C. Hawes, H. C. L. Power and A. E. Ford, the latter acting as secretary.

DETROIT

FROM reports in earlier issues of the JOURNAL we had inferred that the Detroit office claimed credit for having put the "d" in "dynamic." This makes it all the more difficult for the editor to understand why Detroit failed to send in its office news in time for this issue of the JOURNAL.

NEW YORK

A WAG once said that the exports of England were "language and weather," but the language that has emanated from all offices within 200 feet of the space where the Federal

Reserve Bank is to go up—just across the street from our offices at 55 Liberty—is as fine a sample for export as could well be imagined. What with steam shovels, steam exhausts, whistles, horns, to say nothing of hammering and all other noises that accompany large building operations, we are surely having our share and when the rivetters start to work!!! All the same we shall be glad to have the Federal Reserve Bank occupying that space, for from all accounts the building will be one that any city might be proud to possess.

*A quotation from a book review of
The Journal of Accountancy:*

In all these dark clouds of confusion and doubt there was one fairly bright spot on the horizon for professional accountants, public and private: the series of books on federal income-tax and excess-profits-tax procedure by Colonel Montgomery. The colonel has a record for personal war service of which we as fellow-members of the profession are proud, but undoubtedly if he were called upon to answer the famous war-time poster query, "What did YOU do during the great war?" his proper reply would be, "I saved thousands of accountants, business men and corporation officers from mental breakdown and nervous prostration." And that is no joke either. Only recently a newspaper item recorded the incarceration in an asylum of a taxpayer insane from worry over the 1917 return.

The aforementioned taxpayer evidently was not aware of the fact that L. R. B. & M. have a tax department.

Stop Thief!

Even hold up men appear to realize the value of L. R. B. & M. reports. On October 24 a daring hold up of a mail wagon occurred in New York only a few blocks from the general post office, under the strong light of a street arc lamp and with police only a short distance away.

The registered mail taken by the bandits included, according to newspaper reports, \$1,000,000 or more in securities. Also it included two re-

ports en route to our clients. This business of stealing our reports must not occur again, otherwise we shall have our report department personally tell the bandits what its members think of such ungentlemanly conduct in making it necessary to type a new set of the reports!

Echoes From the Report Department

In order to give the goblins and the fairies another chance to make good their prophecies, the members of the Report Department gave a Hallowe'en party during luncheon hour on Friday, October 28th. Our "ever-ready" office boys, Harry Standbridge and Timothy Murray were our guests. All in all we had a very pleasant hour, and if the favors, some of which signify going on trips, mean anything, the writer thinks most of the girls will select the Adirondacks as the spot for their vacation next Summer. Did you say why? Would suggest your seeing the "O'Brien Girl" for the answer.

Being strong believers in "All work and no play makes Jack a dull boy," the members of the Report Department and their "fair" office colleagues journeyed to the Liberty Theatre on Saturday afternoon, October 29th, to see the "O'Brien Girl." Using the language of today she is "some girl." All hands enjoyed the performance, and if the "say so" of twenty who know is any criterion to go by, the members of the staffs of our out-of-town offices will not be disappointed if they list the above show on their engagement calendar as one of the pastimes to be indulged in while visiting our fair city.

Mr. C. C. Smith of our Philadelphia office spent a few days in New York recently visiting his mother. While here he took the opportunity

to look up some of his friends on the New York staff, and incidentally inspected our quarters. He desires to be remembered to all his friends here.

Would Your Wife Give You an A-1 Reference?

Following is a letter recently received at the New York office in connection with an application for a position. The letter speaks for itself:

There is never an excuse for a woman who "meddles" in her husband's business affairs, and, as I do not consider I am doing such, I offer no apology.

You have doubtless received a wire from Mr. S— in reply to your advertisement in "The New York Times" of even date.

I wish to say that he is worth his weight in gold as an accountant. I do not say this because he is my husband, but because he possesses *brains*, and knows how to use them.

I have watched his progress as an accountant and when I know of his being called in consultation and advising men old enough to be his father, can I help but take pride in his achievements?

Why am I writing this? Because I am a *business woman*, and want to see Mr. S— make the most of his opportunities in life, and do not want him to tie himself to a small clientele in a town the size of X—. I want him with a *progressive* accounting house, that will reward earnest effort.

My main object in writing this is not a selfish one, but I ask you, is not the reference from a man's wife A-1 in quality, and would you not rather employ a married man, whose wife is interested in his success, than a single man, who has other outside interests, detracting usually from his ability to serve you?

Actuaries Forward

I meant to read the following as a paper to the Conference of Incorporated Accountants at Liverpool last week, but was unavoidably prevented by a circumstance over which I had no control (I wasn't asked).

Indifferent golfer to fed-up caddie: "I say boy, did I take 14 or 15 to the last hole?"

Fed-up Caddie: "I dinna ken, sir."

Golfer: "What! You call yourself a caddie and you can't count my strokes? You call yourself a caddie?"

Caddie (after a profane silence): "Its no a caddie you want, sir. It's an accoountant!"—*Financial News.*

PHILADELPHIA

AS REGULARLY as the march of time brings us to November first each year, just so are we regaled with the exploits of the L. R. B. & M. Nimrod, yclept Van Hekle. Mr. Van Hekle is a modest hero, and it was only after almost superhuman efforts that we prevailed upon him to set down, that all might read, the following account of his latest, and most thrilling adventures, in quest of the savage Delawarean cotton tail.

VAN HEKLE'S HUNTING EXPEDITION

The first day of November is gladly welcomed by all hunters, of which we have several in our office and it is our intention to inform all lovers of this kind of sport who have used all their ammunition with the exception of one load as to how to obtain a good bag with your last shell.

The following narrative is how Mr. Van Hekle gets the bag of rabbits. He had hunted all day, shot some 15 or 20 times, but the rabbits were so fleet of foot, or his marksmanship so bad, that he could not bag any. Finally, while sitting by a large tree, he suddenly discovered 11 rabbits sitting on a log; his desire was to bag them all if possible, but how could he do it with only one shell. Being an accountant, the profession to which all problems are presented, he moved behind the tree and began to figure out the problem as to how he could bag all these rabbits with one shell. He finally decided that he would pierce this log about 2½ inches from the top with his only load of ammunition which he did immediately.

The log split from end to end just long enough to allow all of these rabbits to lose their balance, their feet falling in the split of the log which split closed very quickly causing all the rabbits to be held by their legs. Van picked up a small stick, slapped the 11 rabbits over the head, and journeyed home with quite a nice bag for the day.

We note in the October issue that Mr. Miller of the Chicago staff lays claim to the title of "Barney Oldfield." We would suggest that Mr. Miller affix "of Chicago" to the title for the Philadelphia Office claims the original "Barney" in Mr. Pugh.

The second annual tournament of the Bunkers Club was recently held at the Sea View Golf Club, Absecon, N. J., and elsewhere in this issue a detailed account of the expedition is chronicled by the President.

The following copy of a letter from a well-known accounting school, with reference to the progress of one of their students, a member of our staff, is not only gratifying in view of his progress, but we appreciate the spirit of co-operation shown by the school:

It will please you to know that your employe, Mr. — continues to make very satisfactory progress in the study of Higher Accountancy. Mr. — has now completed 86 lessons in the course, covering the sections in Elements of Accounting, Principles of Accounting, Factory (Cost) Accounting, Auditing Procedure, Practical Accounting and part of Business Law. His record on this work has been much better than the average and we expect him to complete the remaining lessons in the course soon.

No doubt you will be glad to continue your encouragement until this student completes his entire course. Our next report of his progress will be sent to you in ninety days.

Our personnel last winter exceeded in numbers any previous mark, and we are glad to find ourselves at this time with the numbers and personnel

substantially unchanged, having been favored with engagements right through the year sufficient to keep all employed. As the winter demands usually call for an expanded staff, we are gratified that we are so well prepared for the end of the year rush, with the added advantage of a staff which has proved its calibre by previous performance.

It is suggested that it might be well for us to get in touch with the business expert who advertised as follows in the Journal of Commerce:

BUSINESS EXPERT

(Japanese)

Starter, Improver and Preserver.

Inwardly, Plus Outwardly.

Humbles while he humbles, esteems while he esteems, obliged to necessary; he is immaterial millionaire in brains property, as well as moral character if ever there is one; his brain and ears are like wireless telegraph for business news; his eyes are like microscope, telescope and X-ray for business inspections; he is like live wire for general business operations, in which is like electric current or running water over standing board; he is like dead wire for terrific storm; compass of his life's journey right points out his vocational destination even though he is a Jack-of-all-trades for business only; he is like magnet for business society as well as personal sociality; he is like live engine in himself, generating instantly spiritomotive force plus effective motive power for work to be done at instant notice intellectually and morally.

PITTSBURGH

THE editor longs for a season of quiet retirement in the Smoky City. It is evidently a fine place in which to rest tired nerves. When the editor wrote that office for notes of recent happenings at the Pittsburgh office, he received the following reply:

News out here is very scarce, so I guess so far as the next issue of the Journal is concerned we shall have to be "among those absent."

I put it off until the last minute hoping that something would turn up to report but to no avail.

Apparently "nothin' don't never happen" in Pittsburgh.

SEATTLE

ON OCTOBER 27, the Washington State Chapter of the National Association of Cost Accountants held its first meeting of the new year. The discussion of the evening was based on a paper on "Budgetary Control," prepared by Mr. Burton.

The members of the Seattle office staff always look forward to Monday morning, either for the opportunity to listen to or to participate in the recital of the week-end experiences. The fish stories of Campbell and Allen are almost believable, and as Bober wears the medal presented by the Government to those who have scaled the heights of Mt. Hood, in Oregon, his tales of mountaineering expeditions have a ring of truth.

EDITOR'S NOTE: "We" assume that on Mondays the Seattle staff gathers a half hour in advance of the usual hour to hear and deride the aforementioned piscatory adventures!

What words convey to man
more joy,
Than this announcement,
"It's a boy?"

The foregoing is apropos of Campbell's smile and distribution of cigars and candy on the morning after November 7th. All concerned are reported to be doing well.

WASHINGTON

GOOD products are always in demand. We have seen this demonstrated at this office recently by the following occurrences:

1. The clock on Mr. Haynes' desk mysteriously disappeared one night. The clock purchased to replace it also disappeared and Mr. Haynes is now worried at what Miss Storey is probably thinking—if not saying—about the Washington office expense reports which show clocks purchased almost as frequently as postage stamps. Doubtless the disappearance of these

clocks is due to their being of Seth Thomas manufacture—their quality creates a demand for them.

2. A set of the Colonel's 1921 Income Tax Procedure and 1921 Excess Profits Tax Procedure which had been duly installed on the desk of Colonel Wills, the highly esteemed Conference Secretary of the Income Tax Unit of the Internal Revenue Bureau, disappeared from said desk. This was doubtless intended as a unique testimonial to the Colonel's books as works of other tax authorities repose on Colonel Wills' desk unmolested.

Bunkers Tournament

(Continued from page 7)

In the absence of proper facilities in the way of comptometers, etc., the tabulation of the results was a matter of some labor. After much delay it was found that Mr. Metzler with a gross score of 95 and a net of 85 was the winner, followed by Mr. Pugh (the handicapper) with a gross of 95 and a net of 90, while Mr. Long presented a card, subject to audit, of 111, which gave him third place with a net of 91. It was suggested that a third prize of a "Big Ben" be awarded. One member turned in a card of something in the neighborhood of 135 which, with a handicap of 20, beat out the scratch man for the booby prize.

The gory warriors greatly enjoyed the plunge in the salt water pool and the "hot supper" which followed. The chef made ample amends for the paucity of the lunch. Grave fears were entertained concerning the safety of the members until all were duly accounted for at the office next morning.

The scratch man has herein submitted his alibi, but all others who failed to win the first prize can furnish on request, or without request, reinforced alibis of a superior order. But, as we say in Philadelphia concerning our base ball teams, "Wait till next year."

Brain Resting Machines Do Everything but Answer Telephone and Calculate the Weather

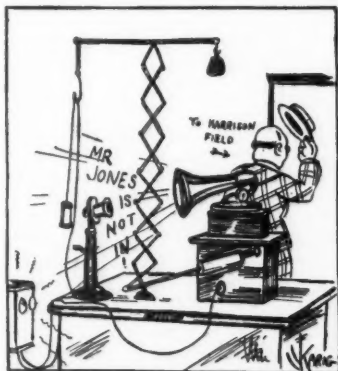
[Reprinted by courtesy of *Newark Evening News*]

MERE brains are rapidly becoming useful only as a sort of stuffing for the skull, one is led to believe upon examining the exhibition of office appliances now being conducted in the auditorium of L. Bamberger & Co. under the auspices and direction of the Associated Retail Credit Men of Newark. Machines are rapidly supplanting the cerebellum and cerebrum, to say nothing of the medulla oblongata, of stenographers and book-keepers. There are machines that add, subtract, divide, calculate compound interest and batting averages, and, it is said, a staff of inventors of one of the manufacturing companies is working against time to produce a machine that will figure out income taxes before the next statements are due in 1922.



There are twenty-four concerns represented in the exhibit and each exhibit is manned by a staff of expert demonstrators, who work some complex appliance with one hand while looking at you with a hypnotic eye

and with the other hand stuffing reams of illustrated literature into your pockets. They tell you how easy it is to make a complete audit of your business for the past ten years in fifteen minutes, show you how to replace an office staff of fifteen clerks with one small ten-pound machine that looks like a cross between a typewriter and



a popcorn vender and all you have to do is to sign on the dotted line and the machine will type the dismissal notices to fourteen of the fifteen clerks right on the spot.

Loose leaf ledgers, check writing dinguses—or is it dingi?—filing cabinets, dictating machines, addressing contrivances, all going at once and all the demonstrators talking at once, give the auditorium an air of such efficiency and energy that the highest priced efficiency expert would feel like a country store keeper after spending half an hour therein. One cannot but resent some of the ingenious engines; fond recollections of adolescent literature remind one that all struggling heroines supported a widowed and invalid mother and a host of small

brothers and sisters by addressing envelopes. Now, with a black enameled machine neatly striped with gilt supplanting the old methods of pen or typewriter what will these poor heroines do?

Despite the impression that the ultimate has been not only achieved but practically surpassed, gleaned from all that the demonstrators tell one, there are still a few devices for which a crying need exists that have not been placed upon the market as yet. For instance, a self-licking envelope or an automatic stop for agents of all kinds would find hosts of eager buyers.

Consider, too, the self-answering telephone, which would lift the receiver from the hook with the ringing of the bell and in dulcet tones explain to the ear at the other end of the wire that Mr. Jones was in conference and could not be disturbed. This would be a great boon to baseball loving business men, and office boys, too.

Although a certain type of strip cartoonists would object to the elimination of one of their chief plots in stock, wives of business men would hail with delight a mechanical secretary and stenographer. By merely screwing a plug into an electric light socket a device of this nature could type all letters from dictation and never leave a single golden strand of hair on an innocent man's coat.

All the inventor has to do to evolve such a machine would be to combine such machines already exhibited as the dictaphones, automatic typewriter, calculating and addressing machines with a dressmaker's form.

Aside from the exceptions noted the exposition is very complete.

First Rolled Plates

(Continued from page 4)

lished, more than doubling the productive capacity of the plant for open hearth steel. In 1902 a massive slabbing mill was erected, second to none in the country either in size or design.

The policy of the late Dr. Charles Huston has been consistently followed. He frequently remarked that it was "better to be ahead of the times than one whit behind." In the summer of 1903 another mill was put in operation, still larger than any of its predecessors, having rolls 140 inches in width and capable of rolling plates up to 136 inches in width.

The present property of the Lukens Steel Company covers an area of over 200 acres and includes a 140-inch plate mill; 48-inch universal mill; three open hearth steel plants; 34-inch slabbing mill, capable of rolling slabs and blooms weighing up to 20,000 pounds; 84-inch plate mill; 112-inch plate mill; machine shop; structural shop; gas producing plant and a number of other buildings incident to the operation of a modern steel plant. The product of the works includes all classes of boiler and flat structural steel for building purposes, for bridges, ships, etc., flanged work, much of which is covered by the Company's own patents, and a variety of steel plate products in demand in all parts of the United States and wherever American commerce extends.

Interesting statistics as to the output of this plant show that whereas by strenuous effort, Mrs. Lukens obtained a yearly product of 500 tons, the plant produced in the year 1875 a total of 2,135 tons of iron plates. In 1890 2,945 tons of iron and 11,445 tons of steel plates were rolled. In the early eighteen-nineties, the production of iron plates steadily decreased and by 1898 was entirely discontinued. In 1900 the output of steel plates was 64,714 tons, while in 1920, the total output was approximately 260,000 tons.

Dr. Huston's sons, Messrs. A. F. and C. L. Huston remain in active charge of the company. Mr. A. F. Huston is President of the Company and Mr. C. L. Huston is Vice President and General Manager.

